



NORFOLK

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July 19, 2016

To the Honorable Council
City of Norfolk, Virginia

PH-11

Re: Ordinance Granting an Exemption from Real Estate
Taxes for Real Property of St. James Holiness
Church of Christ Retroactive to September 1, 2013

Dear Ladies and Gentlemen:

This agenda item is an application for tax relief from St. James Holiness Church of Christ ("St. James"), a church which failed to properly maintain its exemption by failing to complete the required forms. The Assessor is satisfied that the property houses a church and ancillary buildings and qualifies for the exemption with reason for assessment being the Church's failure to complete the required paperwork. The application requests that it be relieved of the consequences of failing to maintain the exemption to which it was entitled. The ordinance grants the exemptions retroactive to September 1, 2013 in the amount of \$9,609.52.

Respectfully submitted,

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

Form and Correctness Approval:

By Martha P. McGinnis
Office of the City Attorney

Contents Approved:

By Brian Fahl
DEPT. REAL ESTATE ASSESSOR

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE GRANTING AN EXEMPTION FROM REAL ESTATE TAXES FOR REAL PROPERTY OF ST. JAMES HOLINESS CHURCH OF CHRIST RETROACTIVE TO SEPTEMBER 1, 2013.

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WHEREAS, St. James Holiness Church of Christ ("St. James") has filed an application for exemption from real estate taxes for A parcel of real property; and

WHEREAS, such application was filed pursuant to the provisions of §24-212.5 of the Norfolk City Code, 1979, as amended; and

WHEREAS, each parcel is exempt pursuant to Article X, § (6) (a) (2) of the Virginia Constitution; and

WHEREAS, the parcel was removed from tax exempt status as of September 1, 2013, because St. James failed to file triennial recertification applications for the parcels; and

WHEREAS, the revenue impact to the City and its taxpayers for granting retroactive exemption is \$9,609.52; and

WHEREAS, the Council has considered other criteria, facts and circumstances deemed pertinent to the adoption of this ordinance; and

WHEREAS, it is the desire of this Council that St. James's application for retroactive exemption to September 1, 2013 be granted; now, therefore,

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That St. James Holiness Church of Christ is hereby granted an exemption for Parcel No. 8289-4800 retroactive to September 1, 2013.

Section 2:- That the tax exemption granted herein is based on the Council's finding that the St. James Holiness Church of Christ is a religious organization within the meaning of Article X, Section 6, Subsection (a)(2) of the Constitution of Virginia, 1971, and §24-212.5 of the Norfolk City Code, 1979, as amended.

Section 3:- That this ordinance shall be in effect from and after the date of its adoption.